Previous references
6987-9 Pol 148-10-11 1913-14
& 26/3/12
Pol 281-12 1-2 (Name copied
Later references.

File No. 504-12
Serial Nos 1-2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-2

Part B. for November 1913

SUBJECT.

Abolition of octroi on certain articles in the Kurla municipality

Sl 1. From the Deputy Commissioner Thana Dist. No 4491 & 15/3/13 Requests sanction to the abolition of octroi on certain petty articles in the Kurla limits, the income not being considerable and the levy, operating as a hardship on the needy.

Sl 2. To the Dy Comr Thana Dist & Comptroller No 5423-4 & 14/11/13 Sanctions the abolition G R. S 58 of octroi on four articles as recommended

GPB—4,000—7-13

GENERAL AND REVENUE SECRETARIAT

(Ind)

NOTES

File No 304

FILE HEADING

Abolition of octroi on certain articles in Hyderabad

From

The Dept. Comm. Taxation &c

No 441 Dated 10.3.13 Received 14.3.13

Diary No 1432	Enclos Vernl Spare Copies.	Serial No 1

BRIEF ABSTRACT OF LETTER

Requests sanction to the abolition of octroi on certain piece articles in Hyderabad town, the income not being appreciable & the levy, operating as a hardship on the people

NOTES AND ORDERS

1) Concurred
2) do subject
3) do Betel leaves
4) Tobacco
5) Herewith &c Flow V

2. In the paper under disposal, the statement about the average income from octroi on articles noted in the margin at Rs 82, is not correct as the income from articles 1 to 4 alone is Rs 82 according to the statement appended thereto. The levy of octroi on the above

NOTES—First Sheet.

GPB—30,000—12-6-11

( )R. S. 12]

General and Revenue Secretariat. | Ind File No. 304 of 1912

Serial No.

Schedule

Articles above is now recommended the loss of revenue to the Govt = Rs 82, while the result of the revision of Schedule II is an addition of Rs 112 to the income

W | In Govt order No 6981-9 Ind (48-10)-1 dated the 26 March 1913 Govt have directed that if any Ind Council or Board disposed to abolish octroi wholly or partially it may do so after submitting definite proposals & obtaining the sanction of Govt which is a Regulation matter & the present recommendation has the support of the Ind Council Vide their resolution of 20 9 1911

X | 4 As it is represented that the levy is oppressive on the humble classes, it is a point for consideration as to whether the levy of octroi on some articles may not be discontinued with as recommended

5 Branch I has to be consulted as the abandonment of revenue is involved in the proposal

6 The financial condition of the Govt not is as noted below —

Opening balance on 1st April 1913. Rs 1831

Estd receipts 35-91

Total 5,417

NOTE—Contn. sheet.

GPB—83,000—17-6-13.

52-32

3

(R. S. 12]

General and Revenue Secretariat

Ind File No. 304 of 1912

Serial No.	
	Total Rs 5417
	Cash Expenditure — Rs 4548
	" closing balance Rs 869
	Subs forwarded
	7 Rs 69
	24/3/13
	8 Please resubmit this file after noting the financial Condition for 1909-10 & 1910-11.

	1909-10	1910-11	1911-12
(i) Opening balance on 1st July	— 914	— 1153	1274
(ii) Actual Receipts.	3475	5094	3735
(iii) Actual Expenditure.	3714	2667	3178
(iv) Closing balance on 30th June.	— 1153	1274	1831

	9 Resubmitted after noting the financial condition, as directed
	Rs 69
	25/3/13
	10 Please send this to Branch II for remarks. The Municipal Council proposes the abolition of octroi on all articles with the exception of octroi on cloth & piecegoods. The loss of revenue was Estimated at Rs 82. The Council recommends the abolition on all articles with the Exception of

Note—Contin. sheet.

5432

(C)R. S. 12]

General and Revenue Secretariat. | Nil File No. 304 of 1912

Serial No.

of the octroi on cloth and Kerosine oil. ~~[illegible]~~. The Commissioner's recommendations may be approved.

11 The recoupment expenditure is kept below receipts.

Nil
1132-12

Rec II)

29/8/13

Submitted
30/3/13

12 Noted.

IV)

31.3.13

31/3/13

13 Submitted for orders with draft.

TDJ 19
3/4/13
2nd Sec)

4/4/13

14 [illegible] agreed that there was a mistake [illegible] Chairman was not approved. [illegible] may be issued to [illegible]

5/4/13

5/4

RC 5/4/13

Note—Contin. sheet.

R S 12]

General and Revenue Secretariat. | File No. 304 of 1912

Serial No.

11

15 Act 29 1-12 B Nov 13 Pg 1 & 2, to Amend (Abolition of Octroi on certain articles in Rangoon Municipality).

TD 19 10/4/13 (15 Lus Ca)

Pg 19/4/13

16 If we are to be consistent, we must refuse sanction to the proposed Bye-law of this Municipality. On the ground that the Rangoon Municipality If we exempt any articles at all from taxation, it may be difficult to say where to draw the line. Some of these articles come under the category of "necessaries of life" & may therefore be considered as a hardship. Rice, cotton piece-goods & clothing are articles which are taxed in Calcutta. In Bombay itself, there is a large collection of octroi & there may be a feeling that we are making a favoured exception in favour of Rangoon. In Madras, tobacco, a luxury, pays a heavy duty. There are practically few necessary articles either

We can not see our way to allow small reductions from these articles. The loss of revenue can be explained in many ways. There may be a set-off somewhere else as in other places. I cannot approve of

NOTE—Contin. sheet.

5432

, R. S. 12]

General and Revenue Secretariat.

Mamlat File No. 304 of 1912

Serial No.	
	[illegible] recommendation made, except in the case of Lubal-Leaf, the examples of which [illegible] may perhaps be corrected. The Government should be asked to make proper handbook to guard against keeping of spurious [illegible] from these sources. [illegible] 15/4/13
	17 Please put up draft [illegible] 16/4 [illegible]
	18 Draft submitted for approval or other orders TLS 19 19/4/13 [illegible] 21 [illegible] 22/4/13
Council matter	19 Fair draft is submitted as personally directed. TLS 19 30/4/13 [illegible] 30/4/13
	20 Duly Draft as revised [illegible]
	21 Four draft[s], submd. [illegible] 5/5/13 TLS 19 5/5/13 [illegible] [illegible]

Norm—Comm. check.

GPB—85,000—17-4-12.

[illegible 12]

General and Revenue Secretariat.

Ind File No. 304 of 1912

Serial No

22

Draft is put up as per para 16

2nd Councillor

Draft approved by Hon 2nd Cr.

7/5/13

23

Draft approved by Hon 2nd Cr.

7/5/13

24 As it is usual to treat such cases as a Council matter, the file may be circulated to the Hon'ble Dewan when it is thought that the amount involved being Rs 50 (Stamp fees of receipts by the abolishing order) the matter is too small to be treated as a Schedule subject

25 Please see draft approved by the 2nd Councillor

12/5/13

Dewan

Dewan 13/5

3036/12.5.13

26 Please submit to Council a statement of the proposal

17.5.13

27

To the 1st Councillor

Dewan 20/5

28

This proposal has been apparently sent up in response to a suggestion made by Government in their order

NOTE—Contin. sheet.

5432

8

[R. S 12]

General and Revenue Secretariat | File No. 304 of 1912

Serial No

W

No 6981-9-ML 148-10-11 dated 26th March 1912. The Revenue proposed to be given up comes to about 82 Rs and the Municipality has increased the house tax by more than Rs 100/-. Of the four items proposed to be exempted the income from three is quite insignificant. That from betel leaves comes to about Rs 4/- which also cannot be said to be very appreciable. The smallness of income derived from any source is a very cogent factor in determining whether the tax should be retained. I think this is a case in which the recommendation of the Municipality may well be sanctioned.

24/5/13

LB 24/5

Ly Both reference 6 para 2b supra
Might be asked to Rt Dewan

24/5/13

Dy Secy)

Note—Contin. sheet.

GPE—65,000—17-6-12.

(a R. S 12)

General and Revenue Secretariat.

File No. 304 of 1912

Serial No.

1

30) The file was circulated to the 1st Councillor as per Diwan's orders para 26 The 1st Councillor differs from the second A draft submission Note will be put up after the Diwan's view is recorded

Diwan's view

Diwan)

3248
27/5-13

31. The case may be brought up at a meeting of Council

23/6/13 LB

C class

32 To be circulated for information for perusal & Darbar under a sealed flap by the next meeting of the Council

LB 24/6

33 Circd 27/6 LB 27/6

34 1/7/13

35 C class Note for meeting LB 2/7

36 Papers sent for circulation as the meeting on 30-7-13 has not taken up for want of time

LB 30/7

Note—Contin. sheet.

G I P—68,000—17-C-12.

Meeting

No C 334
24/6/1913
91

GENERAL AND REVENUE SECRETARIAT

Council Matter

SUBJECT

Proposal to abolish octroi duty on certain articles in the Gubbi Municipality

CIRCULATED TO COUNCILLORS

By Order

P Srinivasa Rao 24/6

25th June *1913* *Secretary to Government*

First Councillor

Second Councillor

G.R.S. 16]

9B

Facing sheet for Cases included in the schedule appended to Notification No. 88 of the 8th Aug. 1928.

GENERAL AND REVENUE SECRETARIAT

SUBJECT

Proposal to abolish octroi duty on certain articles in the Gubbi Municipality

	Date	Initial of Officer himself or responsible Deputy
Received in the Secretariat	14 3 1913	
Submitted to Secretary		
Submitted by Secretary to Dewan-or Councillor in charge	12 4 13	
Returned to Secretary	16 4 13	
Circulated by Secretary for Council	25 6 13	
Forwarded by 2d Councillor	27 6 13	
Forwarded by 1st Councillor	1 7 13	
Received in Secretariat		
Considered in Council		
Submitted to the Dewan		
Submitted to His Highness		
Orders passed by His Highness		
Final Orders issued		
Circulated to Councillors		
Passed on by the Councillor		
Returned to Secretary by Councillor		

GEPM—8-6-1928—300

GPB—1,000—19-7-13

Jud 304-12

10 9

Extract from the Proceedings of the 302nd Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 9th August 1913.

V. SUBJECT. (Clause xii of the Schedule).

Proposal to abolish octroi duty on certain articles in the Gubbi Municipality.

OPINION OF THE COUNCIL.

37

The Council is of opinion (the First Councillor dissenting) that in the interests of the Municipality, the proposed abolition of octroi duty on certain articles is not desirable and should not be sanctioned.

Sd M Visvesvaraya
Dewan of Mysore

"Extract"

Secretary to Govt

5793

General and Revenue Secretariat

Ind File No. 804 of 1912

Serial No

38
R IV

Enclosures of Council Proceedings & attached

39 Steps in accordance with the Council decision may be put up & submitted to 2nd Councillor

2/9
22/8

40. Draft submitted. Hind attention is invited to para 269 (b) note.

Asst
28/8

41) Sec)

Dewan
2/9
Asst
2/9

2nd Councillor & Dewan.

2/9
2/9

5077
5 9-13

42 Draft approved by the 2nd Cr

2/9
5/9/13

5/9

43 As the First Councillor has dissented from the opinion of the Council, the case may go up to His Highness for orders.

44 A draft submission note may be put up.

45 9 9 13

Put to the Sec's for kind compliance

2/9 Dewan Asst

5344
11 9-13

Sec)

46 Draft put up

Dewan
6/9
Asst

Dewan.

47

Note—Contin. sheet.

G1E—60,000—17-C-12

11/9

N.Q.

(12) 11

R. S 12]

General and Revenue Secretariat | Last File No. 504 of 1911

Serial No

48 On further consideration, I am in favour of accepting the recommendation for the abolition of octroi. Octroi is an obnoxious impost, and should be tolerated only in cases of extreme necessity. The revenue involved is only about Rs 62, the Municipality has increased the house tax by more than Rs 100 and both the Municipal Council and the President of the Municipalities recommend the abolition.

49 The papers may be sent to the Second Councillor for reconsideration, and, if he agrees, orders may issue accordingly.

13 9 13 RB

50 2nd Council

2nd 13/9

Notes—Contin. sheet.

GPS—60,000—17-6-12.

(12)

Ref 304-12

5|

13 A

Brussels
19 September/13

Thank you for your letter
of 18th inst. enclosing Form
which we have sent out
with your final note for re-
-consideration, & doubt
has arisen in my mind
whether a decision would
not be a Council matter
case be postponed & we
without saying this subject
again before the Council

Jud 364-12

124

Submitted to His Highness

52

These papers relate to a proposal of the Gubbi Municipal Council to abolish Octroi on the marginally noted five articles.

1. Cocoanut (wet)
2. " (dry)
3. Betel leaves.
4. Tobacco.
5. Kerosine oil.

2. The Deputy Commissioner of the Tumkur District recommends that, with the exception of Kerosine oil, octroi on the other articles may be safely abolished.

3. The Second Councillor was not in favour of the abolition except in the case of betel leaves, the exemption of which from octroi, he said, may, perhaps be sanctioned, while the First Councillor thought that this was a case in which the recommendation of the Municipality may well be sanctioned.

4. The matter was considered in Council and the opinion of the Council was (the First Councillor dissenting) that, in the interests of the Municipality, the proposed abolition is not desirable and should not be sanctioned.

5. On further consideration and for the reasons given in my note dated 13th September, I felt inclined to accept the recommendation in favour of the abolition of the octroi.

6. I had the papers forwarded to the Second Councillor for reconsideration. He doubts whether a decision arrived at a Council meeting can be modified by me without laying the subject again before the Council, and says that the other alternative course that seems proper to him is to submit the resolution of the Council as

Mul 304-12

it now stands to His Highness with a recommendation that the same may be vetoed as I have since changed my opinion and agree with the First Councillor who had dissented. The Second Councillor is not prepared to change his opinion as he is more than convinced that, whatever the theoretical objection to the levy of the octroi duties may be, it will be a very long time yet before our Municipalities can afford to do without them.

7. I submit the papers for His Highness's orders. My opinion is that we need not have any hard and fast rules in these matters. Should the finances of the Municipality necessitate a reimposition of the octroi, there is nothing to prevent Government from resanctioning its imposition. The wishes of the Municipality should receive consideration because they complain that, by the imposition of the tax, local trade is diverted and the profits go to a rival town or village.

M. Visvesvaraya -
28th Oct 1913 -

16

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Abolition of octroi duty on certain articles in the Gubbi Municipality.

Order.

I agree with the Dewan.

3/11/13

5732

17

(G.R.S. 12)
General and Revenue Secretariat.

Pub File No. 304 of 1912

Serial No.	
	59. Draft amendment for by Comm's Recommendation is put up. The Submission made & the Ist Commissioner's note are to the effect that the work of the municipality should receive consideration; but the distribution of the [illegible] Commissioner's note was not found. tax on articles except tobacco is seems to have been contemplated, as is evident from the low rates involved being restricted as Rs 8-2/- only.
Para 8 Submission,	60 Submit for orders D.S.61 10/14/13 (Sd) Dy Sec'y)
	61 A tidy draft as revised may be put up
19.11.13	62 Fair draft, submit D.S.61 12/14/13 (Sd) Dy Sec'y).
	63 Approved for Early issue — Dy 14/11
2	64 To Dy Comm Secretary & Compt } No. 5723-4 dt 14 11 13

Sanctions the abolition of octroi on four articles as recommended by the Dy Comm

Draft 13/11
Draft 14/11
Dy 14/11

Note—Contin. sheet.

GPS—50,00+—12-6-10

Paper Orders
191

From The President of the
Municipalities,
Tumkur District,

To
The Secretary to the Govt. of Mysore
General and Revenue Department,
Bangalore.

Dated 10th March 1913.

Despatched 12-3-13

Received

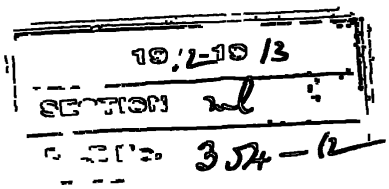
General No
No. 441

Enclosure No 1 file

Requests sanction to the abolition of octroi on petty articles such as cocoanuts, bengal leaves etc within the Gubbi municipality as it has other sources of income on account of the revision of Mohatarfa taxes.

GPB—5,70,000—6-4-12

5432



Office of the
President of the Municipality
Tumkur District,
Dated Tumkur, 10th March 1913.

From

C.S.Balasundaram Iyer Esqr., B.A.,
Offg Deputy Commissioner,
Tumkur District.

To

K. R. Sreenivasa Iyengar Esqr., M.A.,
Offg: Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

I have the honor to state that in the Gubbi Municipality, Octroi is being levied on the marginally noted articles besides cloths and the average annual income therefrom is Rupees 82/-. In July 1911, the Municipality of Gubbi proposed the abolition of Octroi on these articles on the score that this levy operated as a hardship on the people and that the income was not appreciable. This proposal was put off and it was suggested that some fresh sources of income to the Municipality should be pointed out as its financial condition did not allow the proposed abolition of Octroi on the petty articles referred to. The proposal is again urged for reconsideration on the ground that with the revision of Mohatarfa taxes, there has since been a permanent annual increase of Rupees 112/- and that the Municipality in its present financial condition can conwdniently forego this trivial income of Rupees

1. Cocoanut (wet)
2. Cocoanut (dry)
3. Betal leaves.
4. Tobacco.
5. Kerosine oil.

82/-

82/- realized on the petty articles in question, the realization of which causes inconvenience, loss, expenses and delay to the traders. When I visited Gubbi sometime ago, people of the Town waited on me in a body and made a strong representation for the abolition of this vexatious impost.

2 The Gubbi Taluk Amildar's report No.285 dated the 9th March 1913 in the file is full and clear on the subject. I beg to recommend that with the exception of Kerosine Oil, Octroi on which can be easily levied without any trouble either to the trader or to the Municipality, Octroi on the marginally noted articles may be safely abolished. I request that sanction to abolish Octroi on these articles with effect from 1st July 1913 may be kindly accorded. Octroi will continue to be levied on cloth and Kerosine Oil.

1. Cocoanut (dry).
2. Cocoanut (wet).
3. Betal leaves.
4. Tobacco.

3 The entire file of vernacular papers on the subject is herewith forwarded for reference .

I have the honor to be,

Sir,

Your most obedient servant,

Assistant Commissioner
in District charge,
For P R E S I D E N T.

T.B.W.

Sanctions the abolition of the duties on some articles in Hubli Municipality

GHS 25]

141[11]

File No 304/12
Serial No. 2

Diary No of letter replied to 5732

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Mal).

, the 191

READ— Letter No. 441 dated 10th March 1913 from the Deputy Commissioner, Dharwar District, submitting a copy of the resolution of the Municipal Council of Hubli proposing that the octroi levied on the marginally noted five

Date of issue 14.11.13

Signed by Mr. A.V. Ramanathan

(1) Cocoanuts (wet)
(2) do (dry)
(3) Betel leaves
(4) Tobacco
(5) Kerosene oil

over

SUBJECT

articles be abolished, on the ground of serious inconvenience to the traders and recommending the abolition of octroi on the first four articles only, the levy of the duty on Kerosene oil not being attended with any difficulty and stating that the increase of municipal revenue due to the revision of mohatarfa taxes more than compensates the loss of revenue involved by his proposal.

Order thereon

N 5423-4 mt 30-4-12 — 9/4/1913.

In the circumstances stated by the Deputy

GPB—20,000—8-10-11

G. R. S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form.)

(1) Coalament (wet)
(2) do dry
(3) Betel leaves
(4) Tobacco.

Deputy Commissioner
the abolition of octroi
on the marginally
noted articles in the
Gubbi municipality is
sanctioned.

Dlcu 14/11
13/11 For Secy

To the Depty Comr
Tumkur with
ver. papers
in Comptroller
" Copy to budget clerk "
12/11 engineer
14/11/13 GS

14/11/13

GPB—12,000—15-6-12.

Proceedings of the Government of His Highness the Maharaja of Mysore Local Fund and Sanitary (Municipal), dated 14th November 1913

READ—

Letter No 441, dated 10th March 1913 from the Deputy Commissioner Tumkur District submitting copy of the resolution of the Municipal Council of Gubbi proposing that the octroi levied on the marginally noted five articles be abolished on the ground of serious inconvenience to the traders and recommending the abolition of octroi on the first four articles only the levy of the duty on Kerosene oil not being attended with any difficulty and stating that the increase of municipal revenue due to the revision of mohatarfa taxes more than compensates the loss of revenue involved by his proposal

1 Cocoanut (wet)
2 Do (dry)
3 Betel leaves
4 Tobacco
5 Kerosene oil

No 5423 4—MI 304 12 2, DATED BANGALORE 11TH NOVEMBER 1913

ORDER THEREON —In the circumstances stated by the Deputy Commissioner the abolition of octroi on the marginally noted articles in the Gubbi Municipality is sanctioned

1 Cocoanut (wet)
2 Do (dry)
3 Betel leaves
4. Tobacco

K R SRINIVASIENGAR,
Secy to Govt Gen & Rev Depts

To—The Deputy Commissioner Tumkur District with vernacular papers
The Comptroller to the Government of Mysore

Exd —C R

1913-14

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY (MUNICIPAL)

PROCEEDINGS

Dated 14th November 1913

No 5428 4
Mi 304-12 2

Sanctions the abolition of octroi on certain articles in the Gubbi Municipality

GPB—26 11 13—200